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SHONGALOO FIRE PROTECTION DISTRICT #9  
FINANCIAL STATEMENTS  
FOR THE EIGHTEEN MONTHS ENDED DECEMBER 31, 1995

under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAR 27 1996

TRANSMITTAL LETTER

January 24, 1996

Office of Legislative Auditor  
Attention: Ms. Dorothy Milner  
1600 North Third  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Webster Parish Fire District #9 as of and for the eighteen months ended December 31, 1995. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

  
\_\_\_\_\_  
Officer

Enclosure

WEBSTER PARISH FIRE DISTRICT #9  
SHONGALOO, LOUISIANA

AFFIDAVIT

Personally came and appeared before the undersigned authority, JACK V. Barnhill, Jr., who duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Webster Parish Fire District #9 as of December 31, 1995, and the results of operations for the eighteen months, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, \_\_\_\_\_, who, duly sworn, deposes and says that the Webster Parish Fire District #9 received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1995, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.

  
Signature

Sworn to and subscribed before me, this 13<sup>th</sup> day of February 1996.

Linda S. Pullman  
NOTARY PUBLIC

Officer Jack V. Barnhill, Jr.  
Address 9968 Husky 160  
Shongaloo, LA 71072  
Telephone No. 318-846-2661

# JAMIESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

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MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners  
Webster Parish (Shongaloo) Fire Protection District #9  
Shongaloo, Louisiana

We have compiled the accompanying combined balance sheet of Webster Parish Fire Protection District #9, a component unit of the Webster Parish Police Jury, as of December 31, 1995, and the related statements of revenue, expenditures and changes in fund balance for the eighteen months then ending, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

*Jamieson Wise & Martin*

Minden, Louisiana  
January 24, 1996

SHONGALOO FIRE PROTECTION DISTRICT #9  
 Combined Balance Sheet - All Fund Types and Account Groups  
 December 31, 1995

	<u>Governmental Fund Type</u>	<u>Account Group</u>	<u>Totals</u>
	<u>Special Revenue</u>	<u>General Fixed Assets</u>	<u>(Memorandum Only)</u>
<b>ASSETS</b>			
Cash	\$2,406	-	2,406
Utility Deposits	270	-	270
Buildings	-	91,495	91,495
Trucks	-	28,889	28,889
Equipment and suits	-	<u>18,898</u>	<u>18,898</u>
<b>Total Assets</b>	<b><u>\$2,676</u></b>	<b><u>139,282</u></b>	<b><u>141,958</u></b>
<b>LIABILITIES AND FUND BALANCE</b>			
Fund balance			
Unreserved	2,676	-	2,676
Investment in Fixed Assets	<u>-</u>	<u>139,282</u>	<u>139,282</u>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$2,676</u></b>	<b><u>139,282</u></b>	<b><u>141,958</u></b>

The accompanying notes constitute an integral part of these financial statements.

SHONGALOO FIRE PROTECTION DISTRICT #9

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES  
 For the 18 Months Ended December 31, 1995

	<u>1995</u>
Revenues:	
Ad valorem taxes	\$27,036
Donations	283
Interest Earned	1,076
Water receipts	2,336
Other receipts	62
Grants	<u>5,000</u>
Total Revenues	<u>35,793</u>
Expenditures:	
Tax Assessor Fees	-
Supplies and small tools	2,498
Insurance	2,305
Repairs and maintenance	3,086
Fuel	810
Utilities	1,936
Office and miscellaneous	90
Capital Outlay - Buildings	55,726
Capital Outlay - Vehicles	12,253
Capital Outlay - Other	857
Professional Fees	900
Licenses & fees	<u>95</u>
Total Expenditures	<u>80,556</u>
Deficiency of revenues over expenditures	(44,763)
Fund Balance beginning of year	<u>47,439</u>
Fund Balance end of year	<u>\$ 2,676</u>

The accompanying notes constitute an integral part of these financial statements.

SHONGALOO FIRE PROTECTION DISTRICT #9  
 Governmental Fund Type - Special Revenue  
 Statement of Revenue, Expenditures and Changes in  
 Fund Balance - Budget (GAAP Basis) and Actual  
 For the year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Ad Valorem taxes	\$25,000	26,714	1,714
Interest earned	500	707	207
Water receipts	1,500	1,295	(205)
Other revenues	400	229	(171)
Grants	-	<u>5,000</u>	<u>5,000</u>
Total Revenue	<u>27,400</u>	<u>33,945</u>	<u>6,545</u>
<b>EXPENDITURES</b>			
Tax assessor fees	1,100	-	1,100
Supplies and small tools	200	1,326	(1,126)
Insurance	3,115	2,305	810
Repairs and maintenance	1,550	2,594	(1,044)
Fuel	450	544	(94)
Utilities	680	1,606	(926)
Office and miscellaneous	200	90	110
Capital outlay - building	40,140	54,237	(14,097)
Capital outlay - vehicles	1,000	-	1,000
Capital outlay - other	2,500	857	1,643
Licenses & fees	-	<u>95</u>	<u>(95)</u>
Total Expenditures	<u>50,935</u>	<u>63,654</u>	<u>(12,719)</u>
Deficiency of revenues over expenditures	(23,535)	(29,709)	(6,174)
Fund balance beginning of year	<u>32,241</u>	<u>32,385</u>	<u>144</u>
Fund balance, end of year	<u>\$ 8,706</u>	<u>2,676</u>	<u>( 6,030)</u>

WEBSTER PARISH PROTECTION DISTRICT #9

NOTES TO FINANCIAL STATEMENTS  
December 31, 1995

INTRODUCTION

1. The Webster Parish Fire Protection District #9 was created by resolution of the Webster Parish Police Jury. The District began collecting ad valorem taxes in January 1990. The District board consists of five members.

The significant accounting policies followed by the Webster Parish Fire Protection District #9 in preparation of the accompanying financial statements are set forth below.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. Reporting Entity - As the governing authority of the parish, for reporting purposes, the Webster Parish Police Jury is the financial reporting entity for Webster Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Webster Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

WEBSTER PARISH PROTECTION DISTRICT #9

NOTES TO FINANCIAL STATEMENTS

December 31, 1995

3. Organization for which the reporting entity financial statements would be misleading if data of organization is not included because of the nature or significance of the relationship.

Because the police jury can impose its will on the Fire District and the police jury appoints a voting majority, the district was determined to be a component unit of the Webster Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

- A. Basis of accounting - The modified accrual basis of accounting is used by the Webster Parish Fire Protection District #9. Under the modified accrual basis of accounting revenues are recognized when they become measurable and available as net current assets and expenditures are recognized when the liability occurs.
  - B. Expenditures - Expenditures are approved by the Board at the monthly board meeting.
  - C. Taxes - District property taxes are levied and collected by the parish tax collectors. Property tax revenues are recognized as revenues when received.
  - D. Fixed Assets - Fixed assets are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund when purchased. All fixed assets are stated at historical cost.
  - E. Budgets - The District adopted a budget for each year. The District adopts and controls budgets and the level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes to the original budget must be approved by the Board of Commissioners.
3. Ad Valorem Taxes  
The District has been authorized to levy a 10 mil ad valorem tax. The authorization to levy the tax in that portion of the district is for 10 years beginning with tax year 1989. Taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

WEBSTER PARISH PROTECTION DISTRICT #9

NOTES TO FINANCIAL STATEMENTS  
December 31, 1995

4. General Fixed Assets

	<u>Total</u>	<u>Buildings</u>	<u>Vehicles</u>	<u>Other</u>
Balance 7-1-94	\$70,446	35,769	16,636	18,041
Additions	<u>68,836</u>	<u>55,726</u>	<u>12,253</u>	<u>857</u>
Balance 12-31-95	<u>\$139,282</u>	<u>91,495</u>	<u>28,889</u>	<u>18,898</u>

5. Memorandum Totals - The total columns in the financial statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Such data is not comparable to a consolidation.

6. Cash and cash equivalents - Cash is fully secured by Federal Deposit Insurance Corporation (FDIC) as of June 30, 1995.

7. Officers

The following serve as officers:

Doy Haynes	President
Joy Webb	Vice-President
Jack Barnhill, Jr.	Secretary-Treasurer
Mike Burns	Chairman
Delbert Harvey	Chairman